

## DeFigueiredo, Mark

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**From:** Matthew Eales <MEales@lucid-energy.com>  
**Sent:** Monday, September 28, 2020 5:06 PM  
**To:** DeFigueiredo, Mark; Bob Balch  
**Cc:** Stehn Maggie M  
**Subject:** RE: 45Q / Lucid Energy

Mark,

It was a genuine pleasure meeting you and your team today. We are grateful for your time spent and insight gained.

Also, thank you so much for introducing us to Maggie as we truly believe we have a bit of a good question we could use her insight on.

Maggie – Lucid Energy is working with the Carbon Utilization and Storage Partnership of the Southwest US on a DOE-funded project. Dr. Bob Balch, copied on this email, has been working with carbon capture for many years now. Would you have a brief moment for he and I to have a call?

All the best,  
Matt

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**From:** DeFigueiredo, Mark <DeFigueiredo.Mark@epa.gov>  
**Sent:** Monday, September 28, 2020 3:05 PM  
**To:** Matthew Eales <MEales@lucid-energy.com>; Bob Balch <robert.balch@nmt.edu>  
**Cc:** Stehn Maggie M <Maggie.M.Stehn@IRSCOUNSEL.TREAS.GOV>  
**Subject:** 45Q / Lucid Energy

Dear Matt and Bob,

It was a pleasure speaking with you today regarding your questions about Subpart RR MRV plans with respect to your proposed project. You also had questions regarding the proposed rule and implementation of the Section 45Q tax credit. I noted that I was not able to answer questions related to 45Q, but rather would need to point you to IRS, which is the agency responsible for implementing the Internal Revenue Code. Maggie Stehn, copied here, is the point of contact for the recently proposed 45Q rule.

Regards,  
Mark

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